

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

)
) Chapter 11
)
) Case No. 20-10615 (LGB)
)
) Jointly Administered
)
)

**MONTHLY FEE STATEMENT OF
SACCULLO BUSINESS CONSULTING, LLC
FOR THE PERIOD OF SEPTEMBER 1, 2022 THROUGH SEPTEMBER 30, 2022**

Saccullo Business Consulting, LLC (“SBC”) hereby files its monthly fee statement for the period September 1, 2022 through September 30, 2022 (the “Statement”) in accordance with: (i) the *Order Authorizing the Retention of Saccullo Business Consulting, LLC to Provide Anthony M. Saccullo as Wind-Down Officer and Additional Personnel Nunc Pro Tunc to July 5, 2022, and Granting Related Relief* [D.I. 235] (the “SBC Retention Order”); and (ii) the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [D.I. 205] (the “Compensation Procedures Order”).

Attachment	Description
Exhibit A	Summary of Compensation and Expenses
Exhibit B	Summary of Compensation by Task Code
Exhibit C	Summary of Compensation by Professional
Exhibit D	Additional Personnel Time Entry and Expense Detail
Exhibit E	Summary of Expenses by Category

As set forth in the Statement, in addition to the \$20,000 fixed monthly fee approved by

¹The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: Parateum Corporation (7538); Parateum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Parateum Europe B.V.; Artidium Group Ltd. (f/k/a Artidium PLC); Parateum Asia Pte. Ltd.; and Parateum N.V. (f/k/a Artidium N.V.). The Debtors’ corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.



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the Court in the SBC Retention Order for the services of the Wind-Down Officer, SBC incurred \$94,680.00 in aggregate compensation for Additional Personnel¹ and \$0 for actual and necessary expenses during the first staffing and compensation report period.

Notice of Objection Procedures

The Debtors, on behalf of SBC, shall provide a copy of this Report to: (a) the Office of the United States Trustee for Region 2; (b) the DIP Lender; and (c) the Official Committee of Unsecured Creditors. Pursuant to the SBC Retention Order, parties in interest may file an objection, if any, to this Report no later than **4:00 p.m. (EDT) on December 2, 2022.**

Dated: November 17, 2022

By: /s/ Anthony M. Saccullo
Anthony M. Saccullo
Saccullo Business Consulting, LLC

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the SBC Retention Order.

EXHIBIT A

Summary of Compensation and Expenses
For the Period September 1, 2022 through September 30, 2022

<u>Category</u>	<u>Amount</u>
Fixed Monthly Fee for Wind-Down Officer	\$20,000.00
Additional Personnel Time Billed	\$94,680.00
Expenses Billed	\$0
Total	\$114,680.00

EXHIBIT B

**Compensation by Task Code for Additional Personnel
For the Period September 1, 2022 through September 30, 2022**

Matter Description	Hours	Total Fees
Asset Analysis and Recovery	0	\$0
Asset Disposition	0	\$0
Business Operations	359.3	\$92,947.50
Case Administration	0	\$0
Claims Administration	0	\$0
Creditor Communications	0	\$0
DIP Lien Investigation	0	\$0
DIP/Cash Collateral	0	\$0
Employee Issues	0	\$0
Executory Contract/Leases	0	\$0
Litigation	0	\$0
Non-Working Travel (billed at half rate)	0	\$0
Plan & Disclosure Statement	0	\$0
Retention/Fee Applications	4.5	\$1,732.50
Retention/Fee Applications – other firms	0	\$0
Stay Relief	0	\$0
Totals	363.8	\$94,680.00

EXHIBIT C

Compensation by Professional

For the Period September 1, 2022 through September 30, 2022

Professional	Position Title	Rate	Hours	Total Fees
Anthony M. Saccullo	Wind-Down Officer	Fixed monthly fee	N/A	\$20,000.00
Douglas W. Squasoni	Senior Consultant	\$450.00	71.1	\$31,995.00
Mary E. Augustine	Consultant	\$385.00	4.5	\$1,732.50
Jarod Hogan	Consultant	\$250.00	113.4	\$28,350.00
Deborah Spych	Consultant	\$225.00	6.0	\$1,350.00
Robbie Hickman	Consultant	\$200.00	2.8	\$560.00
Lisa DiPlacido	Consultant	\$185.00	165.5	\$30,617.50
Alexa Laskowski	Consultant	\$150.00	0.5	\$75.00
Totals			363.8	\$114,680.00

EXHIBIT D

**Additional Personnel Time Entry and Expense Detail
For the Period September 1, 2022 through September 30, 2022**

Saccullo Business Consulting, LLC
27 Crimson King Drive
Bear, DE 19701 US
(302) 832-5595
AMS@SacculloConsulting.com
www.SacculloConsulting.com

Invoice



BILL TO

Pareteum - Hourly Wind Down Services

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
573	11/15/2022	\$94,680.00	12/15/2022	Net 30	

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/01/2022	Business Operations	Attention to issues regarding preparation and finalization of Debtors' monthly operating report (MOR). - Douglas W Squasoni	0.2	450.00	90.00
09/01/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.3	450.00	135.00
09/01/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.3	450.00	135.00
09/01/2022	Business Operations	Call w/ FTI regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG. - Douglas W Squasoni	0.5	450.00	225.00
09/01/2022	Business Operations	Call w/ K&S, Togut, and AMS regarding attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	1.0	450.00	450.00
09/01/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	2.3	450.00	1,035.00
09/01/2022	Business Operations	Support supporting consultants in their work by researching archival storage for requested criteria. - Jarod Chad Hogan	0.6	250.00	150.00
09/01/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	6.6	250.00	1,650.00
09/01/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's bank accounts - Signature ACH duplicate payment approval process review with Bank Support Team. - Lisa Danielle DiPlacido	0.8	185.00	148.00
09/01/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Call with CVG & Circles to review July payroll reconciliation outstanding items. - Lisa	1.8	185.00	333.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/01/2022	Business Operations	Danielle DiPlacido Pareteum: Attention to activities regarding Debtor's books and records - BNP Paribas August Statement transactions converted to cash management tracker. - Lisa Danielle DiPlacido	1.8	185.00	333.00
09/01/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Professional fee tracking, discrepancy review with FTI, updates & payments. - Lisa Danielle DiPlacido	2.1	185.00	388.50
09/02/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.3	450.00	135.00
09/02/2022	Business Operations	Attention to issues regarding Debtors' legacy bank accounts. - Douglas W Squasoni	0.9	450.00	405.00
09/02/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	1.0	450.00	450.00
09/02/2022	Business Operations	Call w/ Johan Jonk regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	1.1	450.00	495.00
09/02/2022	Business Operations	Prepared for and attended meeting regarding tracking of professional fee application disbursements and MOR preparation. - Alexa Rose Laskowski	0.5	150.00	75.00
09/02/2022	Business Operations	Pareteum: Attention to activities regarding Professional Fee Escrow Reserve & Payments - Professional Fee tracking schedule & Management file review with Lexi to improve Professional Fee funds management & tracking for Monthly and Quarterly Operating Reports. - Lisa Danielle DiPlacido	0.3	185.00	55.50
09/02/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Historical Silicon Valley Bank Credit Card Payment review, Statement Status and Update. - Lisa Danielle DiPlacido	0.4	185.00	74.00
09/02/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - iPass US July & August payroll reconciliation to bank. - Lisa Danielle DiPlacido	0.8	185.00	148.00
09/02/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's Bank Accounts - Calls and emails with Capitol One Bank to confirm and turn on Fraud protection services. - Lisa Danielle DiPlacido	1.5	185.00	277.50
09/02/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's Bank Accounts - Calls and emails with Signature Bank related to ACH transaction payment issues & account review. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/02/2022	Business Operations	Attn to legacy employee related matters in the Netherlands - Robbie L Hickman	0.3	200.00	60.00
09/04/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	9.2	250.00	2,300.00
09/05/2022	Business	Attention to issues regarding transition services	0.4	450.00	180.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	Operations	agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni			
09/05/2022	Business Operations	Call w/ Matias (Circles) to discuss issues regarding related to Debtors' bank accounts and cash management between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.5	450.00	225.00
09/05/2022	Business Operations	Support tasks related to researching archival storage in the cloud to support claims. - Jarod Chad Hogan	1.0	250.00	250.00
09/05/2022	Business Operations	Support migrating debtor email systems to archival storage in the cloud. - Jarod Chad Hogan	5.5	250.00	1,375.00
09/05/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's bank accounts - SVB Credit card transaction review. - Lisa Danielle DiPlacido	1.0	185.00	185.00
09/05/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's bank accounts - Statement Pulls & Transaction conversion for Cash Management file for Capital One Accounts. - Lisa Danielle DiPlacido	1.4	185.00	259.00
09/05/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's bank accounts - Silicon Valley Bank Statement Pulls & Transaction conversion for Cash Management file. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/05/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's bank accounts - August Payroll Reconciliation iPass US - Lisa Danielle DiPlacido	2.5	185.00	462.50
09/06/2022	Business Operations	Assisted with weekly funding and payments. - Deborah C Spsych	0.2	225.00	45.00
09/06/2022	Business Operations	Assisted with accrued professional fees and invoices. - Deborah C Spsych	0.2	225.00	45.00
09/06/2022	Business Operations	Attention to issues regarding tranisition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.1	450.00	45.00
09/06/2022	Business Operations	Call w/ Laura (Circles) to discuss issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.1	450.00	45.00
09/06/2022	Business Operations	Call w/ Johan Jonk regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.2	450.00	90.00
09/06/2022	Business Operations	Attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni	0.4	450.00	180.00
09/06/2022	Business Operations	Call w/ FTI regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG. - Douglas W Squasoni	0.5	450.00	225.00
09/06/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG,	1.0	450.00	450.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/06/2022	Business Operations	and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	1.5	450.00	675.00
09/06/2022	Business Operations	Support manage project tasks for operational closeout and vendor shutdown. - Jarod Chad Hogan	0.4	250.00	100.00
09/06/2022	Business Operations	Support accounting processes for weekly payments to satisfy claims and regular course of business payments, follow up tasks. - Jarod Chad Hogan	0.5	250.00	125.00
09/06/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	0.6	250.00	150.00
09/06/2022	Business Operations	Support accounting processes for weekly payments to satisfy claims and regular course of business payments with FTI debtor internal. - Jarod Chad Hogan	0.6	250.00	150.00
09/06/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Invoice review for Debtor Administrative Service Fees. - Lisa Danielle DiPlacido	0.5	185.00	92.50
09/06/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's Wind-down - Meeting with FTI updates to System transfers, cash process & Banking access/set-ups, & August Monthly Operating Report initial discussion. - Lisa Danielle DiPlacido	0.6	185.00	111.00
09/06/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's bank accounts - Capital One Fraud Services follow up emails and calls. - Lisa Danielle DiPlacido	1.0	185.00	185.00
09/06/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - July Payroll Justworks Report meeting and reconciliation for Pareteum US. - Lisa Danielle DiPlacido	1.4	185.00	259.00
09/06/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 37 CVG & Circles Transaction Reconciliation. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/07/2022	Business Operations	Assisted with transfer and review of business documents. - Deborah C Spych	0.6	225.00	135.00
09/07/2022	Business Operations	Attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni	0.1	450.00	45.00
09/07/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.3	450.00	135.00
09/07/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.3	450.00	135.00
09/07/2022	Business Operations	Attention to issues regarding tranisition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational	0.3	450.00	135.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/07/2022	Business Operations	activities of each of Circles and CVG. - Douglas W Squasoni Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.6	450.00	270.00
09/07/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	1.1	450.00	495.00
09/07/2022	Business Operations	Support review outstanding tasks and send/respond to emails to team members. - Jarod Chad Hogan	0.1	250.00	25.00
09/07/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 31 CVG & Circles Transaction Reconciliation. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/07/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Missing Post Petition cash activity pulled for BNP Paribas Account - Lisa Danielle DiPlacido	3.0	185.00	555.00
09/08/2022	Business Operations	Assisted with transfer and review of business documents. - Deborah C Spych	0.2	225.00	45.00
09/08/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.2	450.00	90.00
09/08/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.2	450.00	90.00
09/08/2022	Business Operations	Attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni	0.2	450.00	90.00
09/08/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.3	450.00	135.00
09/08/2022	Business Operations	Attention to issues regarding transition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.4	450.00	180.00
09/08/2022	Business Operations	Call w/ K&S, Togut, and AMS regarding attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.4	450.00	180.00
09/08/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.9	450.00	405.00
09/08/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	1.5	450.00	675.00
09/08/2022	Business	Support supporting consultants in their work by	0.2	250.00	50.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	Operations	researching archival storage for requested criteria re ad hoc request. - Jarod Chad Hogan			
09/08/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 28 Reconciliation file review - Lisa Danielle DiPlacido	1.7	185.00	314.50
09/08/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 33 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	4.0	185.00	740.00
09/09/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.1	450.00	45.00
09/09/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.3	450.00	135.00
09/09/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	0.3	450.00	135.00
09/09/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.5	450.00	225.00
09/09/2022	Business Operations	Support supporting consultants in their work by researching archival storage for requested criteria re Junk employment information. - Jarod Chad Hogan	0.5	250.00	125.00
09/09/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud re financial data review. - Jarod Chad Hogan	1.1	250.00	275.00
09/09/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Beginning Balance Review - Lisa Danielle DiPlacido	1.0	185.00	185.00
09/09/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 30 Reconciliation file review - Lisa Danielle DiPlacido	1.6	185.00	296.00
09/09/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 32 Reconciliation file review. - Lisa Danielle DiPlacido	1.8	185.00	333.00
09/09/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 29 Reconciliation file review - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/09/2022	Business Operations	Pareteum - Attention to matters related to 401K termination - Robbie L Hickman	0.3	200.00	60.00
09/10/2022	Business Operations	Call w/ Matias (Circles) to discuss issues regarding related to Debtors' bank accounts and cash management between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.8	450.00	360.00
09/11/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. Including review/comment on draft liquidating trust agreement prepared by counsel. - Douglas W Squasoni	5.5	450.00	2,475.00
09/11/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - September Week 2 Silicon Valley Bank Transaction data retrieval & Conversion for Cash Management file. - Lisa Danielle DiPlacido	1.4	185.00	259.00
09/11/2022	Business	Pareteum: Attention to activities regarding Debtor's	1.4	185.00	259.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	Operations	books and records - September Week 2 Capital One Bank Transaction data retrieval & Conversion for Cash Management file. - Lisa Danielle DiPlacido			
09/11/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 34 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	1.5	185.00	277.50
09/11/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's Books & Records - Professional Fee Escrow review and reconciliation from Togut Reserve to current balance - Lisa Danielle DiPlacido	2.2	185.00	407.00
09/12/2022	Business Operations	Attention to emails regards second fee payments. - Deborah C Spych	0.1	225.00	22.50
09/12/2022	Business Operations	Assisted with review and disbursement of weekly payments. - Deborah C Spych	0.2	225.00	45.00
09/12/2022	Business Operations	Attention to review of business and banking operations. - Deborah C Spych	0.2	225.00	45.00
09/12/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.3	450.00	135.00
09/12/2022	Business Operations	Attention to issues regarding transition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.4	450.00	180.00
09/12/2022	Business Operations	Call w/ K&S regarding attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.4	450.00	180.00
09/12/2022	Business Operations	Call w/ K&S and AMS regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG. - Douglas W Squasoni	0.5	450.00	225.00
09/12/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	0.6	450.00	270.00
09/12/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.6	450.00	270.00
09/12/2022	Business Operations	Call w/ FTI regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG. - Douglas W Squasoni	1.1	450.00	495.00
09/12/2022	Business Operations	Support migrating debtor financial systems to archival storage in the cloud. - Jarod Chad Hogan	0.7	250.00	175.00
09/12/2022	Business Operations	Support document review, markup, and reply on counsel information for ad hoc request. - Jarod Chad Hogan	1.5	250.00	375.00
09/12/2022	Business Operations	Support manage project tasks for operational closeout and vendor shutdown re FTI/debtor transition and MOR tasks. - Jarod Chad Hogan	2.5	250.00	625.00
09/12/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	3.5	250.00	875.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/12/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - FTI Meeting to review MOR preparation & Professional Fee Escrow. - Lisa Danielle DiPlacido	1.2	185.00	222.00
09/12/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - General Ledger and Accounting review for Books & Records transition into Quickbooks. - Lisa Danielle DiPlacido	1.2	185.00	222.00
09/12/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 35 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/12/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Week 34 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/12/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Reconciliation of transactions and discrepancies for July 2022. - Lisa Danielle DiPlacido	4.6	185.00	851.00
09/13/2022	Business Operations	Attention to banking issues and debtor's books and records. - Deborah C Spych	0.2	225.00	45.00
09/13/2022	Business Operations	Assisted with review of debtor's bank records and documents. - Deborah C Spych	1.2	225.00	270.00
09/13/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.1	450.00	45.00
09/13/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.1	450.00	45.00
09/13/2022	Business Operations	Attention to issues regarding preparation and finalization of Debtors' monthly operating report (MOR). - Douglas W Squasoni	0.1	450.00	45.00
09/13/2022	Business Operations	Call w/ Johan Jonk regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.9	450.00	405.00
09/13/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	1.4	450.00	630.00
09/13/2022	Business Operations	Support managing tenant security and operations in support of legacy systems and archival systems re DocuSign migration. - Jarod Chad Hogan	0.4	250.00	100.00
09/13/2022	Business Operations	Support accounting processes for weekly payments to satisfy claims and regular course of business payments. - Jarod Chad Hogan	0.5	250.00	125.00
09/13/2022	Business Operations	Support migrating debtor Docusign systems to archival storage in the cloud. - Jarod Chad Hogan	1.7	250.00	425.00
09/13/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	7.2	250.00	1,800.00
09/13/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Professional Fee disbursement review with Doug & discussion related to shared	0.5	185.00	92.50

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/13/2022	Business Operations	reserve. - Lisa Danielle DiPlacido Pareteum: Attention to activities regarding Debtor's books and records - Meeting with Gabriel & Matias on open transactions in July not noted on Disbursement request files. - Lisa Danielle DiPlacido	1.0	185.00	185.00
09/13/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Pareteum Week 35 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	3.8	185.00	703.00
09/14/2022	Business Operations	Assisted with bank documents and payments. - Deborah C Spych	0.2	225.00	45.00
09/14/2022	Business Operations	Attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni	0.2	450.00	90.00
09/14/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.5	450.00	225.00
09/14/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	1.0	450.00	450.00
09/14/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	1.2	450.00	540.00
09/14/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	2.1	450.00	945.00
09/14/2022	Business Operations	Support researching archival storage in the cloud to support claims, D & O insurance research. - Jarod Chad Hogan	1.0	250.00	250.00
09/14/2022	Business Operations	Support manage project tasks for operational closeout and vendor shutdown re IT VAT wind down call. - Jarod Chad Hogan	1.3	250.00	325.00
09/14/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Opening Balance Reconciliation discrepancy review and touch base with Doug. - Lisa Danielle DiPlacido	0.9	185.00	166.50
09/14/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Professional Fee disbursement confirmations & ACH processing. - Lisa Danielle DiPlacido	1.2	185.00	222.00
09/14/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Professional Fee Applications reconciliations and recap and reconciliation. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/14/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - August Monthly Operating Report transaction review & file build. - Lisa Danielle DiPlacido	2.2	185.00	407.00
09/15/2022	Business	Attend to issues regarding transition services	0.1	450.00	45.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	Operations	agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni			
09/15/2022	Business Operations	Attention to issues regarding Debtors' legacy bank accounts. - Douglas W Squasoni	0.1	450.00	45.00
09/15/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.3	450.00	135.00
09/15/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	0.3	450.00	135.00
09/15/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.4	450.00	180.00
09/15/2022	Business Operations	Call w/ K&S, Togut, and AMS regarding attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.5	450.00	225.00
09/15/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.6	450.00	270.00
09/15/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	0.5	250.00	125.00
09/15/2022	Business Operations	Support migrating debtor DocuSign systems to archival storage in the cloud. - Jarod Chad Hogan	1.5	250.00	375.00
09/15/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Payroll reconciliation Pareteum Europe BV, Singapore & India Buyer split. - Lisa Danielle DiPlacido	1.0	185.00	185.00
09/15/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Payroll reconciliation Pareteum Spain Buyer split. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/15/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Payroll reconciliation Pareteum NV Buyer split. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/15/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Payroll reconciliation Pareteum North America & iPass Buyer split. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/15/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - August Monthly Operating Report transaction review. - Lisa Danielle DiPlacido	3.0	185.00	555.00
09/16/2022	Business Operations	Attention to issues regarding Debtors' legacy bank accounts. - Douglas W Squasoni	0.8	450.00	360.00
09/16/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	1.6	450.00	720.00
09/16/2022	Business Operations	Attention to issues regarding transition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W	1.9	450.00	855.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/16/2022	Business Operations	Squasoni Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report data questions & July comparison with Doug. - Lisa Danielle DiPlacido	0.5	185.00	92.50
09/16/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Weekly Disbursement request meeting for Week 37 payables. - Lisa Danielle DiPlacido	0.5	185.00	92.50
09/16/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Call with Gabriel to review July & August Bank discrepancies. - Lisa Danielle DiPlacido	1.4	185.00	259.00
09/16/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - August Monthly Operating Report for iPass. - Lisa Danielle DiPlacido	2.5	185.00	462.50
09/16/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Pareteum Week 36 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	5.0	185.00	925.00
09/16/2022	Business Operations	Pareteum - Attention to details regarding the termination of the 401kplan - Robbie L Hickman	1.0	200.00	200.00
09/17/2022	Business Operations	Support migrating debtor email systems to archival storage in the cloud. - Jarod Chad Hogan	3.2	250.00	800.00
09/17/2022	Business Operations	Support migrating debtor email systems to archival storage in the cloud. - Jarod Chad Hogan	4.3	250.00	1,075.00
09/18/2022	Business Operations	Support migrating debtor email systems to archival storage in the cloud. - Jarod Chad Hogan	5.9	250.00	1,475.00
09/19/2022	Business Operations	Assisted with review of invoices and weekly payments. - Deborah C Spych	0.2	225.00	45.00
09/19/2022	Business Operations	Attention to issues regarding preparation and finalization of Debtors' monthly operating report (MOR). - Douglas W Squasoni	0.1	450.00	45.00
09/19/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.1	450.00	45.00
09/19/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.1	450.00	45.00
09/19/2022	Business Operations	Attention to issues regarding transition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.3	450.00	135.00
09/19/2022	Business Operations	Attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni	0.3	450.00	135.00
09/19/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.6	450.00	270.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/19/2022	Business Operations	Call w/ Sara (Johanson & Yau) (legacy 401(k) audit firm) to discuss issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.8	450.00	360.00
09/19/2022	Business Operations	Support manage project tasks for operational closeout and vendor shutdown, re meeting cadence updates. - Jarod Chad Hogan	0.6	250.00	150.00
09/19/2022	Business Operations	Support manage project tasks for operational closeout and vendor shutdown, re NetSuite contract review. - Jarod Chad Hogan	2.1	250.00	525.00
09/19/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Silicon Valley Bank access updates & log-in errors. Emails & Calls to resolve issues and access with bank support team. - Lisa Danielle DiPlacido	0.8	185.00	148.00
09/19/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report July analysis and August compiled transaction data for Pareteum N.V. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/19/2022	Business Operations	attention to details regarding audit of 401(k) during termination of plan - Robbie L Hickman	0.8	200.00	160.00
09/19/2022	Retention/Fee Applications	Prepare monthly staffing report. - Mary E Augustine	2.8	385.00	1,078.00
09/20/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	0.1	450.00	45.00
09/20/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	1.0	450.00	450.00
09/20/2022	Business Operations	Call w/ FTI regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG and preparation of Debtors' monthly operating report (MOR). - Douglas W Squasoni	1.4	450.00	630.00
09/20/2022	Business Operations	Support providing data in support of the MOR process. - Jarod Chad Hogan	1.6	250.00	400.00
09/20/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	7.9	250.00	1,975.00
09/20/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Meeting with FTI to review August Monthly Operating Report iPass. - Lisa Danielle DiPlacido	0.8	185.00	148.00
09/20/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Silicon Valley Credit Card Access & Follow up for emails and calls for Pareteum Account. - Lisa Danielle DiPlacido	0.9	185.00	166.50
09/20/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Meeting with FTI to review August Monthly Operating Report iPass. - Lisa Danielle DiPlacido	1.3	185.00	240.50
09/20/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - iPass Week 36 Disbursement &	2.3	185.00	425.50

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/20/2022	Business Operations	Reconciliation file review. - Lisa Danielle DiPlacido Pareteum: Attention to activities regarding Debtor's books and records - Capital One Bank ACH Fraud set-up & access issues. Rejection of unauthorized withdrawal on Debtor account. - Lisa Danielle DiPlacido	2.5	185.00	462.50
09/20/2022	Business Operations	Attention to details regarding the termination of the 401K plan - Robbie L Hickman	0.3	200.00	60.00
09/20/2022	Retention/ Fee Applications	Prepare August monthly staffing report - Mary E Augustine	1.7	385.00	654.50
09/21/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	0.2	450.00	90.00
09/21/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.3	450.00	135.00
09/21/2022	Business Operations	Attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues related to IT data preservation. - Douglas W Squasoni	0.3	450.00	135.00
09/21/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	0.3	250.00	75.00
09/21/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - iPass Week 37 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	1.1	185.00	203.50
09/21/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Silicon Valley Credit Card Activity & Vendor Analysis for Pareteum Account. - Lisa Danielle DiPlacido	1.4	185.00	259.00
09/22/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.2	450.00	90.00
09/22/2022	Business Operations	Call w/ K&S regarding attention to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.5	450.00	225.00
09/22/2022	Business Operations	Call w/ Johan Jonk regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.6	450.00	270.00
09/22/2022	Business Operations	Attention to issues regarding Debtors' legacy bank accounts. - Douglas W Squasoni	0.7	450.00	315.00
09/22/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.9	450.00	405.00
09/22/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud, re M365 to M365 items. - Jarod Chad Hogan	0.6	250.00	150.00
09/22/2022	Business	Support migrating debtor systems to archival storage in	3.9	250.00	975.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/22/2022	Operations	the cloud. - Jarod Chad Hogan			
09/22/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Silicon Valley Credit Card Access & Follow up for emails and calls for iPass Account. - Lisa Danielle DiPlacido	0.5	185.00	92.50
09/22/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - BNP Paribas Access follow-up, emails and September Activity review. - Lisa Danielle DiPlacido	0.6	185.00	111.00
09/22/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - August Payroll Reconciliation iPass. - Lisa Danielle DiPlacido	1.0	185.00	185.00
09/22/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Silicon Valley Credit Card Activity & Vendor Analysis for Pareteum Account. - Lisa Danielle DiPlacido	2.5	185.00	462.50
09/22/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Pareteum Week 37 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	3.0	185.00	555.00
09/23/2022	Business Operations	Assisted with initial claims review. - Deborah C Spych	0.2	225.00	45.00
09/23/2022	Business Operations	Attention to issues regarding tranisition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.8	450.00	360.00
09/23/2022	Business Operations	Call w/ legacy Debtor personnel (Circles/CVG) to discuss issues regarding related to Debtors' books and records and tax reporting obligations between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	1.2	450.00	540.00
09/23/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	1.3	450.00	585.00
09/23/2022	Business Operations	Support researching archival storage in the cloud to understand Personal Property Taxes, 842 data, and Devicescape. - Jarod Chad Hogan	2.5	250.00	625.00
09/23/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Weekly Disbursement Call with CVG & Circles Week 37 - Lisa Danielle DiPlacido	0.5	185.00	92.50
09/23/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to review and understand Debtors historical taxes, processed & possible liabilities. - Lisa Danielle DiPlacido	1.1	185.00	203.50
09/23/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to review Post Sale Liability to Buyers and assigned ownership. - Lisa Danielle DiPlacido	2.4	185.00	444.00
09/23/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - August Payroll Reconciliation Pareteum. - Lisa Danielle DiPlacido	4.6	185.00	851.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/24/2022	Business Operations	Attention to issues regarding Debtors' legacy 401(k) retirement plan. - Douglas W Squasoni	0.1	450.00	45.00
09/24/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	3.0	250.00	750.00
09/24/2022	Business Operations	Attention to matters related to wind down of the 401(k) - Robbie L Hickman	0.1	200.00	20.00
09/25/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	4.6	250.00	1,150.00
09/26/2022	Business Operations	Assisted with weekly review of invoices and payments. - Deborah C Spych	0.2	225.00	45.00
09/26/2022	Business Operations	Assisted with initial review of claims register. - Deborah C Spych	0.9	225.00	202.50
09/26/2022	Business Operations	Attention to issues regarding tranisition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.2	450.00	90.00
09/26/2022	Business Operations	Attention to issues regarding management of the bankruptcy case. - Douglas W Squasoni	0.2	450.00	90.00
09/26/2022	Business Operations	Call w/ FTI regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG and preparation of Debtors' monthly operating report (MOR). - Douglas W Squasoni	0.5	450.00	225.00
09/26/2022	Business Operations	Call w/ legacy Debtor personnel (Circles/CVG) to discuss issues regarding related to Debtors' books and records and tax reporting obligations between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.7	450.00	315.00
09/26/2022	Business Operations	Call w/ FTI, Togut, and AMS regarding attention to isses related to management of the bankruptcy case. - Douglas W Squasoni	0.9	450.00	405.00
09/26/2022	Business Operations	Support providing data in support of the MOR process with FTI. - Jarod Chad Hogan	1.6	250.00	400.00
09/26/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	3.3	250.00	825.00
09/26/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - BNP Paribas Bank Transaction Reconciliation August. - Lisa Danielle DiPlacido	1.4	185.00	259.00
09/26/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report Review & DIP Budget discussion with FTI. - Lisa Danielle DiPlacido	1.7	185.00	314.50
09/26/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report Preparation & Review for Artillium, Ipass IP & Devscape. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/26/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Accounts Payable Review for Monthly Operating Report. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/26/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to review Post Sale Liability to Buyers and assigned	3.0	185.00	555.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/27/2022	Business Operations	ownership. - Lisa Danielle DiPlacido Attention to banking issues and debtor's books and records. - Deborah C Spych	0.2	225.00	45.00
09/27/2022	Business Operations	Attention to issues regarding preparation and finalization of Debtors' monthly operating report (MOR). - Douglas W Squasoni	0.1	450.00	45.00
09/27/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.1	450.00	45.00
09/27/2022	Business Operations	Call w/ Matias (Circles), Johan Jonk, and Hans (tax consultant) to discuss issues regarding related to Debtors' books and records and tax reporting obligations between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	1.1	450.00	495.00
09/27/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	6.8	250.00	1,700.00
09/27/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Capital One Bank (COB) Reverse Positive Pay for Fraud Checks training call with COB. - Lisa Danielle DiPlacido	0.4	185.00	74.00
09/27/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to review and understand Debtors historical taxes, processed & possible liabilities. - Lisa Danielle DiPlacido	1.2	185.00	222.00
09/27/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Due to Due from roll-up - Lisa Danielle DiPlacido	4.0	185.00	740.00
09/28/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.5	450.00	225.00
09/28/2022	Business Operations	Call w/ K&S, Sidley, Togut, and AMS regarding attention to issues related to management of the bankruptcy case. - Douglas W Squasoni	0.6	450.00	270.00
09/28/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.8	450.00	360.00
09/28/2022	Business Operations	Support providing data in support of the MOR process, support LD on items needed. - Jarod Chad Hogan	1.6	250.00	400.00
09/28/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	7.7	250.00	1,925.00
09/28/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report Review with Jarod. - Lisa Danielle DiPlacido	1.8	185.00	333.00
09/28/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Cash Activity transfer from Bank Accounts for September Activity. - Lisa Danielle DiPlacido	2.0	185.00	370.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/28/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to review Post Sale Liability to Buyers and assigned ownership. - Lisa Danielle DiPlacido	2.5	185.00	462.50
09/28/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report Transaction updates Pareteum Corp, iPass Inc & Pareteum Europe BV, Pareteum NV. - Lisa Danielle DiPlacido	3.0	185.00	555.00
09/29/2022	Business Operations	Attention to issues regarding tranisition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	0.1	450.00	45.00
09/29/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor personnel. - Douglas W Squasoni	0.1	450.00	45.00
09/29/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	0.2	450.00	90.00
09/29/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.3	450.00	135.00
09/29/2022	Business Operations	Call w/ Matias, Sebastien (Circles), and Hans (tax consultant) to discuss issues regarding related to Debtors' books and records and tax reporting obligations between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.4	450.00	180.00
09/29/2022	Business Operations	Call w/ Matias, Gabriel (Circles) regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG. - Douglas W Squasoni	0.9	450.00	405.00
09/29/2022	Business Operations	Call w/ FTI regarding wind down budget governing expenses and payments related to Debtors' estates, Circles, and CVG and preparation of Debtors' monthly operating report (MOR). - Douglas W Squasoni	1.2	450.00	540.00
09/29/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	0.9	250.00	225.00
09/29/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - iPass Week 38 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	1.5	185.00	277.50
09/29/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Monthly Operating Report meeting with FTI. - Lisa Danielle DiPlacido	1.5	185.00	277.50
09/29/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Pareteum Week 38 Disbursement & Reconciliation file review. - Lisa Danielle DiPlacido	2.4	185.00	444.00
09/29/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to	2.8	185.00	518.00

DATE		DESCRIPTION	QTY	RATE	AMOUNT
09/29/2022	Business Operations	review Post Sale Liability to Buyers and assigned ownership. - Lisa Danielle DiPlacido Pareteum: Attention to activities regarding Debtor's books and records - Call with Circles to review DIP Budget tranactions & application. - Lisa Danielle DiPlacido	2.9	185.00	536.50
09/30/2022	Business Operations	Discussion regarding claims register. - Deborah C Spych	0.2	225.00	45.00
09/30/2022	Business Operations	Worked on review of admin claims. - Deborah C Spych	0.8	225.00	180.00
09/30/2022	Business Operations	Call w/ Matias (Circles) to discuss issues regarding related to Debtors' bank accounts and cash management between and among Circles, CVG, and the Debtors' estates. - Douglas W Squasoni	0.3	450.00	135.00
09/30/2022	Business Operations	Attend to issues regarding transition services agreement (TSA) between and among Circles, CVG, and the Debtors' estates, including issues regarding decisions about certain legacy Debtor contracts and vendors. - Douglas W Squasoni	0.5	450.00	225.00
09/30/2022	Business Operations	Attention to issues regarding management of the bankruptcy case, including Debtors' books and records. - Douglas W Squasoni	2.0	450.00	900.00
09/30/2022	Business Operations	Attention to issues regarding tranisition services, including review/approval/payment of expenses related to Debtors' estates and the ongoing operational activities of each of Circles and CVG. - Douglas W Squasoni	2.5	450.00	1,125.00
09/30/2022	Business Operations	Support migrating debtor financial systems to archival storage in the cloud. - Jarod Chad Hogan	0.1	250.00	25.00
09/30/2022	Business Operations	Support migrating debtor systems to archival storage in the cloud. - Jarod Chad Hogan	1.7	250.00	425.00
09/30/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Call with Doug to Review Monthly Operating Reports & assignment category. - Lisa Danielle DiPlacido	2.0	185.00	370.00
09/30/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Call with Circles to review DIP Budget transactions & application. - Lisa Danielle DiPlacido	2.1	185.00	388.50
09/30/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Daily Cash & Monthly Roll up Analysis & Verification to Statement balances - Lisa Danielle DiPlacido	3.0	185.00	555.00
09/30/2022	Business Operations	Pareteum: Attention to activities regarding Debtor's books and records - Group call with CVG & Circles to review Post Sale Liability to Buyers and assigned ownership. - Lisa Danielle DiPlacido	3.0	185.00	555.00

BALANCE DUE

\$94,680.00

EXHIBIT E

Expense Summary by Category

For the Period September 1, 2022 through September 30, 2022

Expense Category	Amount
Total	\$0